

## SINGLE TAX REVIEW

An Illustrated Bi-Monthly Magazine  
of Single Tax Progress.

Edited and Published by  
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### PUBLISHER'S NOTES.

A few additional contributions have been made to place the REVIEW in public libraries, as follows: R. Bostroven, \$1.; F. R. Seaman, \$3.; Mrs. Florence Leigh Jones, \$2.; A. Cortvriend, \$1.; L. O. Macdaniel, \$1.; Col. C. H. Jones, \$10.

The REVIEW should be in every public library and reading room in the country, and it is to be hoped that substantial contributions will be made to that object. A concerted movement is promised here in New York to this end within the next few weeks, and we hope to announce it in our next issue.

### DEATH OF ESTELLA BACHMAN BROKAW.

We regret to announce the death of Mrs. Estella Bachman Brokaw on June 26th. Mrs. Brokaw was devoted in her service to the cause, and last year a novel, "The Soul of the World," was published by Mr. and Mrs. Brokaw, from the pen of the latter, in which she sought to set forth the doctrine in new guise. This devoted husband and wife edited and published the *Single Tax Courier* years ago in St. Louis, and nearly all their lives have been given to teaching what they regarded as the truths of economics. This has been done at great sacrifice

and the memory of the devoted woman who has now passed to her rest deserves well of those with whom she labored for so many years, beset by material and bodily ills.

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A tax that is unjust will be met by more than one sort of evasion. In Germany there are several ways of evading the *zuwachssteuer* or tax on the increased value of land. One of these is to hold land as stock companies and sell shares instead of land and thus avoid the tax on the increased value that would fall with the sale of the land.

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To our friends, the Socialists—which will you have and which comes first, opportunities or instruments?

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Not only has the Income Tax hateful features of its own, which should condemn it in the eyes of all Single Taxers, but it is especially dangerous and to be opposed with all strength at our command, because it is offered as a social reform, an economic ameliorative. It is, in other words, a substitute for the Single Tax offered by those who know better, to delude those who don't. It is for this reason fraught with peril.

Nor would it be paid by those whom its advocates desire to reach. "Overwhelmingly energetic in minutia" was Gladstone's characterization of its operation in Great Britain.

Nor will it stand a moment's analysis from the view-point of Justice.

Those who desire may consult a very careful study of the Income Tax made some years ago by the editor of the *SINGLE TAX REVIEW* and published by the Putnam's of this city in their Questions of the Day series under the title of "Who Pays Your Taxes?"

### MAYOR GAYNOR ON TAXES.

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In the last issue of the REVIEW was printed a series of letters that passed between Arthur Brisbane of the *N. Y. Journal*, and Frederick C. Leubuscher, of the Manhattan Single Tax Club. Mr Brisbane

expressed himself as believing that any increase of taxes falling on real estate tended to the increase of rents, ignoring the fact that such taxes have two effects, one of which may easily neutralize the other. Taxes falling on that part of real estate which is land value not only have no effect in increasing rents, but by forcing land into use actually operate to reduce rents. And though such taxes as fall upon houses must increase rents, a proportionately smaller share of taxes falling on land values will serve to offset this increase. In other words, economic rent—meaning payment for the use of land, a payment which is dependent upon the intensity of the demand for its use—is neither increased nor decreased by taxation that takes any part of it. The reason for this is that land being a fixed quantity is neither increased nor decreased in amount by taxation, while all taxes on the products of labor tend to limit production. Taxes which fall but lightly or not at all on land values, by increasing the temptation to withdraw land from use, has the same effect as high taxes on improvements, and really add to rents by increasing the cost of production.

This is a distinction not popularly understood, and until it is real reform in taxation is not likely to make much progress. Mr. Brisbane has done all he could to further cloud the understanding. His confusion is not shared by the mayor of this city, a fact which has long been evident. And in a letter which we are herewith permitted to print (his Honor saying that "though this letter was not for publication he nevertheless sees no objection to printing it in the *SINGLE TAX REVIEW*") Mayor Gaynor thus expresses himself with his usual incisiveness:

CITY OF NEW YORK.

Office of the Mayor

June 22, 1910.

Dear Mr. Leubuscher:

Just think of one who claims to be the great teacher of this community laboring under the delusion that rents depend on taxes. Just think of him having the notion in his head that if taxes were double next year that all the landlord has to do is

to add the additional taxes to rent. If the landlord could add taxes to rent he need never trouble himself about high taxes or low taxes. And yet Mr. Brisbane has no doubt of his being a great public teacher. It seems never to have entered his mind that rents depend on supply and demand. I saw the time over in Brooklyn when taxes were more than \$3 in the hundred, and taxes over here were less than \$1.50 in the hundred; but, dear me, how much lower the rents were over there than here.

Very truly yours,  
W. J. GAYNOR.

As an illustration of the progress that is being made may be instanced the platform of the Sagamore Conference, at Sagamore Beach, Mass., in which among the other planks which mean but little is one advocating "The abolition by taxation of the monopoly in land."

We are apprised of the death of John Emmeluth on the 20th of June at Honolulu. Mr. Emmeluth was a contributor to these columns, and an active disciple of Henry George. He was a member of the first Hawaiian legislature under American annexation.

The *Fairhope Courier* of July 1st contains an illustrated article on Fairhope, and a number of excellent half-tones show the colony's many inviting spots.

### THREE CLASSES OF MENDICANTS.

There appear to be in American civilization three kinds of beggars. First, those who beg for a chance (at the expense of others) for laws which will make their work more profitable. These are the tariff-beggars—and their prayers are answered by an obedient Congress.

Second: Those who ask for the mere opportunity to work. These men are called "dangerous agitators."

Third: Those who stop others on the